

### ABSTRACT OF THE DISCLOSURE

An impact resistant structure of a helicopter having an energy absorber positioned under a floor of the helicopter and directly connected to a cabin frame of the helicopter. The energy absorber is arranged in accordance with a distribution of a ground reaction force on a general ground at a time of crash situation. The energy absorber also includes a plurality of independent hollow tubes of fiber reinforced composite material integrally formed by bundling only the hollow tubes. The hollow tubes are arranged so as to reduce a number of intersecting wall surfaces of the hollow tubes.